

B. Amendment to the Specification

Please amend the paragraph at page 1, line 25 - page 2, line 6, as follows:

--A porous Si layer can be uniformly etched by alcohol addition disclosed in Japanese Patent Laid-Open No. 6-342784, ultrasonic processing disclosed in Japanese Patent Laid-Open No. 11-204494, etching solution replacement disclosed in Japanese Patent Laid-Open No. 11-204495, reduced-pressure processing disclosed in Japanese Patent Laid-Open Nos. 2000-133558 and 2000-133632, or deaeration disclosed in Japanese Patent Laid-Open Nos. 2000-150495 and 2000-150837 ~~2000-155837~~--